

STATE OF ILLINOIS
ESTATE & GENERATION SKIPPING TRANSFER TAX RETURN
FOR DECEDENTS DYING ON OR AFTER JANUARY 1, 2005

Estate of:		Date of Death
Decedent's Address: No. & Street		
City	State	Zip Code
Decedent's Social Security Number:	Name of Illinois County with Jurisdiction over Estate:	
Name of Personal Representative or Person Filing Return:		Telephone:
Address: No. & Street		
City	State	Zip Code
Name of Preparer:		Telephone:
Address: No. & Street		
City	State	Zip Code

Indicate which ONE of the following SIX is applicable:

- ☐ 1. A Federal Estate Tax Return is not required to be filed, but a Certificate of Discharge is requested.

- a) Assets with taxable situs in Illinois
- b) Assets with taxable situs in another state or states
- c) TOTAL Gross Value of Decedent's Assets

\$
\$
\$

Attach itemized schedule of assets wherever located. Gross value means the total of the assets undiminished by mortgages, liens or other encumbrances upon such assets for which decedent was personally liable.

- ☐ 2. A Federal Estate Tax Return is attached, but **no** Illinois Estate Tax is due.
A Certificate of Discharge is requested.
- ☐ 3. A Federal Estate Tax Return is attached, and an Illinois Estate Tax is due.
A Certificate of Discharge is requested.
(Complete Recapitulation and Schedule A or B, whichever is applicable.)

- ☐ 4. This is an Amended or Supplemental Return.
(Complete Recapitulation and Schedule A or B, whichever is applicable, and attach copy of amended Federal Estate Tax Return or other applicable documents.)
- ☐ 5. This is a Generation Skipping Transfer Tax Return.
(Attach copy of Federal Return and Supporting Documents.)

Decedent was:		
<input type="checkbox"/> a)	a resident of Illinois, Year residency established	a)
<input type="checkbox"/> b)	a non-resident of Illinois, Year residency established	b)
<input type="checkbox"/> c)	an alien, State of residence	c)

Due date of this Return: _____

- ☐ 6. If due date determined by extension of time to file Federal Estate Tax Return, check box and attach a copy of the extension request. File a copy of approved extension request when available. This return and extension request should be filed within 9 months.

The undersigned declare, under penalties of perjury, that they have examined this return, including any and all accompanying schedules or attachments, and that they believe the same to be true and correct as to every material matter and further verify that any attached Federal Estate Tax Return and any other applicable Federal tax documents are true and corrected copies of the originals filed with the Internal Revenue Service.

The undersigned further certify that the attached Will (if decedent died testate) is a true and correct copy of the Will of the decedent.

Signature of decedent's personal representative	Title	Date
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Signature of preparer	Title	Date
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NOTE: All attachments must be filed with the Attorney General's copy of the return. If a Certificate of Discharge is requested, a copy of the Form 700 must be filed with the appropriate County Treasurer.

SCHEDULE A - Resident Decedent's Estate - (See instructions below.)

1. Total amount calculable from State Death Tax Credit Table (See instructions on Page 4.)	1. \$
2. Gross value for Federal Estate Tax purposes of decedent's estate having taxable situs in Illinois (Identify on attached Federal Estate Tax Return.)	2. \$
3. Gross value of decedent's estate for Federal Estate Tax purposes wherever located	3. \$
4. Percent of estate having taxable situs in Illinois (Line 2 divided by line 3.)	4. %
5. Amount of tax attributable to Illinois (Line 1 multiplied by line 4. Also enter on line 1 in Recapitulation.)	5. \$

With respect to the estate of a deceased resident of this State, all property included in the gross estate of the decedent for Federal Estate Tax purposes shall have a taxable situs in this State for purposes of this Section, excepting real estate and tangible personal property physically situated in another state (including any such property held in trust).

SCHEDULE B - Non-Resident or Alien Decedent's Estate - (See instructions below.)

1. Total amount calculable from State Death Tax Credit Table (See instructions on Page 4.)	1. \$
2. Gross Value for Federal Estate Tax purposes of decedent's estate having taxable situs in Illinois (Identify on attached Federal Estate Tax Return.)	2. \$
3. Gross value of decedent's estate for Federal Estate Tax purposes, wherever located	3. \$
4. Percent of estate having taxable situs in Illinois (Line 2 divided by line 3.)	4. %
5. Tax payable to Illinois (Line 1 multiplied by line 4. Also enter on line 1 in Recapitulation.)	5. \$

With respect to the estate of a decedent not a resident of this State but a resident of another state or territory of the United States, the property having a taxable situs in this state for purposes of this Section is only real estate and tangible personal property physically situated in this State (including any such property held in trust.)

With respect to the estate of a decedent who is not a resident of a state or territory of the United States, the property having taxable situs in this State for purposes of this Section is real estate and tangible personal property situated or having a business situs in this State (including any such property held in trust) and intangible personal property having a business situs in or evidenced by instruments physically situated in this State.

SCHEDULE C - Generation Skipping Transfer Tax

1. Maximum allowable credit for certain state taxes pursuant to Section 2604, Internal Revenue Code. (Attach Federal Estate and Generation Skipping Transfer Tax Return and computations.)	1. \$
2. Allowable generation skipping transfer state tax credit paid to other states. (Attach explanation and schedule of assets identifying property which is non-taxable in Illinois.)	2. \$
3. Illinois Generation Skipping Transfer Tax (Line 1 minus line 2.)	3. \$

RECAPITULATION

1. Amount of tax payable to Illinois (Schedule A line 5 or Schedule B line 5 and/or Schedule C line 3.)	1. \$
2. Late filing penalty (5% of tax for each month or portion thereof - maximum penalty 25%.)	2. \$
3. Late payment penalty (1/2 of 1% of tax for each month or portion thereof - maximum penalty 25%.)	3. \$
4. Interest at 10% per annum from 9 months after death until date of payment	4. \$
5. Total Tax, penalties and interest payable (Total of lines 1, 2, 3 and 4.)	5. \$
6. Prior Payment (Attach explanation.)	6. \$
7. Balance due (Line 5 minus line 6.)	7. \$

The estate elects to pay \$ _____ of line 1 in installments under 35 ILCS 405/6 (supply proof of acceptance by Internal Revenue Service when available of Sec. 6166 election and file IL-4350a).

FILING AND PAYMENT INSTRUCTIONS

For decedents dying on or after January 1, 2003, the Illinois Estate Tax is based upon the full amount calculable from the State Death Tax Credit Table as it existed in § 2011 of the Internal Revenue Code on December 31, 2001 (shown below). The Illinois Estate Tax is computed without recognizing the reductions or termination of the State Death Tax Credit under Internal Revenue Code §§ 2011(b)(2) and 2011(f) (as amended in 2001). However, the amount cannot be greater than an amount that would have reduced the Federal Estate Tax to \$0.

For decedents dying on or after January 1, 2005, the state death tax paid to any state is no longer a credit, in whole or part, against the Federal Estate Tax. The state death tax has become a deduction against the Federal Gross Estate (See 26 USC 2058). The Illinois Estate Tax is still computed with regard to the Federal Taxable Estate. However, the amount of the Federal Taxable Estate will appear after deductions allowed on the Federal Return resulting in an inter-related computation of the Illinois tax and corresponding deduction. The amounts on Lines 3 and 5 of the Federal Form 706 without the State Death Tax Deduction will be needed to compute the Illinois Estate Tax. The Attorney General's Office has acquired a computer program that will make that computation, rather than the preparer performing numerous trials to obtain a figure. The preparer may contact our Office by mail or phone (Chicago 312-814-2491 or Springfield 217-524-5095), or may access the program at our website (www.illinoisattorneygeneral.gov). To make the computation, the amounts of the Tentative Taxable Estate (Line 3a, Form 706) and the Taxable Estate with adjusted gifts (Line 5, Form 706) without the State Death Tax Deduction are required. Please contact our Office or website for further information.

This return must be filed within nine (9) months of the date of death.

For Cook, DuPage, Lake and McHenry Counties, file the original of the return with the Office of the Attorney General, Revenue Litigation Bureau, 100 West Randolph Street, 13th Floor, Chicago, Illinois 60601. For all other counties, file the original of the return with the Office of the Attorney General, Revenue Litigation Bureau, 500 South Second Street, Springfield, Illinois 62706. An additional copy of the return, without attachments, must also be filed with the County Treasurer of the County having jurisdiction over the estate.

ALL PAYMENTS OF ILLINOIS ESTATE TAXES, PENALTY AND INTEREST MUST BE MADE PAYABLE TO THE COUNTY TREASURER OF THE COUNTY HAVING JURISDICTION OVER THE ESTATE. IF THE DECEDENT IS A NON-RESIDENT AND HAS PROPERTY IN MORE THAN ONE COUNTY, PAYMENT OF ALL TAX SHOULD BE MADE TO THE COUNTY HAVING THE GREATEST VALUE OF PROPERTY.

ALL PAYMENTS MUST BE MAILED TO OR DEPOSITED WITH THE COUNTY TREASURER IN ORDER TO BE CREDITED WITH TIMELY PAYMENT. Please send a copy of the County Treasurer's receipt to: Office of the Attorney General, Revenue Litigation Bureau, 100 West Randolph Street, 13th Floor, Chicago, Illinois 60601, or the Office of the Attorney General, Revenue Litigation Bureau, 500 South Second Street, Springfield, Illinois 62706, as appropriate.

CREDIT FOR STATE DEATH TAXES

The table below is to be used in calculating the amount of the Illinois Estate Tax.

Adjusted Taxable Estate*		Credit =	+	%	Of excess over
At least	But less than				
\$ 0	\$ 40,000	\$ 0		0	\$ 0
40,000	90,000	0		.8	40,000
90,000	140,000	400		1.6	90,000
140,000	240,000	1,200		2.4	140,000
240,000	440,000	3,600		3.2	240,000
440,000	640,000	10,000		4	440,000
640,000	840,000	18,000		4.8	640,000
840,000	1,040,000	27,600		5.6	840,000
1,040,000	1,540,000	38,800		6.4	1,040,000
1,540,000	2,040,000	70,800		7.2	1,540,000
2,040,000	2,540,000	106,800		8	2,040,000
2,540,000	3,040,000	146,800		8.8	2,540,000
3,040,000	3,540,000	190,800		9.6	3,040,000
3,540,000	4,040,000	238,800		10.4	3,540,000
4,040,000	5,040,000	290,800		11.2	4,040,000
5,040,000	6,040,000	402,800		12	5,040,000
6,040,000	7,040,000	522,800		12.8	6,040,000
7,040,000	8,040,000	650,800		13.6	7,040,000
8,040,000	9,040,000	786,800		14.4	8,040,000
9,040,000	10,040,000	930,800		15.2	9,040,000
10,040,000	1,082,800		16	10,040,000

*The adjusted taxable estate is the taxable estate reduced by \$60,000.